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City & Town is published by the Massachusetts Department of Revenue's Division of Local Services (DLS) and is designed to address matters of interest to local officials.

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DLS Adapts to New Staffing Reality

In the last edition of *City & Town*, I highlighted the retirement of 11 DLS employees. During their nearly 300 years of combined experience, they played a key role in shaping municipal finance over the years - a period that included historic changes such as the passage of Prop 2 1/2, post-"Sudbury" property valuation, and the advent of transformative technologies. These events significantly altered financial management practices, policies and regulations in cities and towns across the state and DLS employees were there to help guide municipalities throughout. In addition to these 11 employees, there will be two other retirements by the end of October, bringing the total to 13, nearly 19 percent of the Division's workforce. Before I get into the details of how we will adapt going forward, I want to again offer my best wishes to each of these dedicated individuals in their new role as retirees and thank them for their many years of service!

In order to appropriately address the retirements of our aforementioned employees, while still maintaining our level of oversight and support, DLS will be restructured in a post-Early Retirement Incentive Program (ERIP) world. With the current 16 percent net reduction in personnel, we simply can't continue to do what's been done the way it's always been done. The road ahead is certainly a challenge, but it's one for which we've prepared and embraced.

One may ask how we'll go from 69 positions to 58 and still be able to

provide critical regulatory functions, legal interpretations and important technical assistance services. The primary answer is through the unaltered dedication of each of the remaining DLS employees. I know everyone in Boston, Worcester and Springfield is committed to ensuring that the mission of DLS continues to be carried out in a professional and skilled manner.

I've met with all our staff and heard their concerns, comments and suggestions. What I've also heard, and what heartens me, is the underlying confidence they have in their ability to face this challenge. This is an opportunity, and they've seized it in a manner that only strengthens my belief that we have the capability and the determination to successfully manage this transition.

Another key component is an enhanced use of information technology, specifically the following four initiatives:

- Gateway Modernization project - The improvements we're undergoing will play a significant role in streamlining and simplifying the data sharing process. We'll also be adding significant "Help" functionality to the site to assist navigation and information submission in real time.
- Website refresh - Our website will move to an intentions based format, making it easier to navigate and locate the materials you need quickly. The DLS website already contains a wealth of information and data. Our goal is to make it more readily accessible and the functionality more intuitive.
- "DLS U" - The use of videos and interactive training modules to present core municipal finance issues and instructional materials, including Course 101, holds great promise for both DLS and local officials across the Commonwealth. Historically, DLS has provided trainings and courses onsite. While we'll continue hosting some of these important seminars, we want to maximize our technical capabilities to make this critical information more readily available and easier for local officials to "attend" online at their convenience.
- Municipal Databank - As previously mentioned, DLS does an excellent job tracking, managing and housing vast amounts of data. With our website improvements, we're working to make the Databank more accessible, easier to use, and available in graphical formats.

Both the Bureau of Accounts and the Bureau of Local Assessment will

move to a structure where each branch will have a supervisor and three field staff. This will decentralize decision making, make processes more efficient, allow for a smoother transition to a smaller staffing model, and reduce the traditional bottlenecks that occur during the heavy workload time frames of the tax rate and certification seasons. Coordination and collaboration across bureaus will be critical, and our staff has already taken steps to strengthen communication and track progress.

The Municipal Finance Law Bureau and Technical Assistance Bureau will also realize a reduction in head count, but improvements to Gateway and our website will go a long way toward reducing the impact of the loss.

Similarly, the Information Technology group will end up smaller in size. While support for the Community Software Consortium (CSC) will not evaporate overnight, a new model needs to be explored. To that end, we've met with leadership of the CSC and with MassIT and begun to explore possible options. I'm confident that further discussions will lead to a solution that, in the long term, will be beneficial for all.

I have every confidence in our new organizational model and the employees in place to continue to perform both our statutory responsibilities and technical assistance efforts. However, I know that unforeseen issues may arise and challenge us. ERIP has provided us with the opportunity to review our processes and develop more efficient service delivery models.

I know firsthand that local officials are familiar with the challenges and opportunities that difficult budget times present and that you have made many changes involving reduced head count, modifications to service offerings, and re-engineering processes. You've done this while service demands and workloads have at least remained level, if not increased. We are in the midst of similar circumstances ourselves.

If at any point during this first post-ERIP fiscal year you, our stakeholders, can offer feedback -- positive or negative -- about our organization and services, please email me at croninse@dor.state.ma.us. Through improved cross-bureau cooperation and coordination, strategic thinking, and a stronger emphasis on leveraging technology, I believe that DLS will be a more efficient and effective state agency ready to help carry out the important mission of strong municipal financial management.

Thank you.

Sean R. Cronin

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A Brief History of the Property Tax Bureau

Tony Rassias - Bureau of Accounts Deputy Director

This is the first of a two-part series about the bureau within the Division of Local Services in which I began my state government career in 1980. This bureau changed its focus in the late 1980's and changed its name in 2005. The first part will review the bureau's history, as best as I can understand it from written reports, newspaper articles, the Internet and the collective memory of current and retired staff.

Part 1: Do you remember the Property Tax Bureau?

Although the name "Property Tax Bureau" only emerged in the 1970's, its origins can be traced back to the 1800's. The Massachusetts Tax Department, once part of the Massachusetts Treasury Department, was led by the State Treasurer. The Treasurer also served as the Tax Commissioner at that time and was also assisted by a Deputy Tax Commissioner, who served as the Commissioner of Corporations in his own right.

The office of Deputy Tax Commissioner in the Treasury Department was created by Chapter 283 of the Acts of 1865 to assist the Tax Commissioner, likely in apportioning the State Tax upon cities and towns, which, at that time, was based on a comparative valuation. There were only two such Deputy Commissioners who served successively between 1865 and 1890: Daniel A. Gleason, Esq. of Medford and Charles Endicott of Canton.

Gleason was Deputy Commissioner until 1881 after which he became State Treasurer. He was replaced by the then-State Treasurer and Receiver-General Charles Endicott. Endicott, also a former Massachusetts Auditor of Accounts from 1871 to 1876, served as Deputy from 1881 until 1890, when Chapter 160 of the Acts of 1890 created a separate Office of the Tax Commissioner and Commissioner of Corporations and abolished the office of the Deputy Tax Commissioner. Charles Endicott went on to perform the role of the Tax Department's first Tax Commissioner until his death in 1899.

Chapter 507 of the Acts of 1898 reestablished the office of Deputy Tax

Commissioner with the responsibilities of reviewing the work of the local assessors as well as advising and informing them on valuation and assessment procedures. Harrison Gray Otis, one of the founders of the Association of Massachusetts Assessors, was appointed to this position in 1899. He served until his resignation due to ill health in 1906.

Albert Fales, chairman of the Somerville Board of Assessors, was then appointed to fill the vacancy. After the reorganization of the Tax Department in 1909, Mr. Fales was appointed First Assistant Tax Commissioner responsible for continuing the work of advising assessors statewide. Three supervisors of assessors were also appointed to assist him in this effort, and the staff was collectively known as the Municipal Taxation Division.

The "Reorganization Act," Chapter 350 of the Acts of 1919, reorganized the Tax Department into separate divisions and renamed it the Department of Corporations and Taxation. The Municipal Taxation Division became known as the Division of Local Taxation, and Albert Fales became its Director.

As time progressed, and as new legislation passed, the responsibilities of the supervisors grew to include not only the assessment of taxes but the collection of taxes. Their title became supervisor of assessors and collectors, and each supervisor was assigned a particular district in Massachusetts. A fourth supervisor was added in 1927.

By 1930, David Creelman, former Brookline assessor and former supervisor of assessors and collectors, became the Division of Local Taxation's new Director. The below report from the mid-1930s indicates the amount of outreach and correspondence undertaken by the office and field staff over a three-year period:

	1934	1935	1936
Visits to boards of assessors and collectors	1,220	1,196	1,317
Calls of assessors and collectors at this office	2,548	2,691	2,275
Other calls at this office	3,194	5,148	4,976
Letters received	15,681	20,308	24,295
Letters sent	52,668	89,453	89,325

Commissioner of Corporations and Taxation Henry F. Long wrote in 1938 that the Division of Local Taxation was established "primarily to afford an opportunity to the Commissioner to advise the local boards of assessors in relation to their duties in assessment activities; to assist

them in a better interpretation and understanding of the tax laws; and to help them endeavor to secure a more uniform practice in their methods, in order that a more equality in values might be secured not only in the various municipalities themselves, but also in relation to the Commonwealth as a whole."

Commissioner Long indicated in 1939 that the Division received opposition at first "from those who did not appreciate the motives. Opposition also came from a few who were always antagonistic to any form of state control or interest." Long continued to say that, "It is pleasant to note that this opposition has completely disappeared, and almost without exception, the assessors of the 351 cities and towns welcome the assistance and instruction given them."

In 1947, John J. Falvey was appointed the Division's new Director. The appointment of Mr. Falvey was reportedly the last official act of outgoing Governor Maurice Tobin. Mr. Falvey, originally an undertaker from Holyoke, received his law degree and served in the Massachusetts House of Representatives.

A report from the late 1940's indicated the amount of work being accomplished by the office and field staff then:

	1948
Visits to boards of assessors, treasurers and tax collectors and collectors	869
Calls of assessors and collectors at this office	1,283
Other calls at this office	3,946
Letters received	36,211
Letters sent	74,895

Chapter 654 of the Acts of 1953 reorganized the Tax Department's leadership into a three-member State Tax Commission: one member as Commissioner of Corporations and Taxation and the others as Associate Commissioners, who were delegated control over Divisions by the Commissioner. The Division of Local Finances would include a Bureau of Accounts, headed by a Director of Accounts, who was to be appointed by the Commissioner with the approval of the Governor and Governor's Council. It also included a Bureau of Local Assessment and a Bureau of Local Taxation.

In 1974, Mr. Falvey retired, and Governor Francis Sargent appointed Anthony P. Grosso Chief of the Bureau of Local Taxation. Mr. Grosso was a former assessor in the town of Shrewsbury.

In 1977, when former Associate Commissioner and then Chief of the Bureau of Local Assessment Deborah Ecker left the Department, the Bureau of Local Assessment and the Bureau of Local Taxation merged to form the Property Tax Bureau.

In 1978, the Department was again reorganized and became known as the Department of Revenue. The three-member state tax commission was reorganized into a department led by a Commissioner of Revenue with Deputy Commissioners of Revenue in control of departmental divisions. The new Division of Local Services would include a Bureau of Accounts led by a Director and a Bureau of Local Assessment led by a Chief. An additional administrative unit within the Division was allowed by the legislation, and this was the Property Tax Bureau.

Deputy Commissioner Edward J. Collins Jr., for whom the Collins Center for Public Management at the University of Massachusetts Boston is named, reestablished the former Bureau of Local Assessment from about half of the Property Tax Bureau's staff, while the remaining Property Tax Bureau staff continued forward.

This concludes part one of this two-part series on the Property Tax Bureau. In part two, I'll reminisce about the staff, their work and some of my favorite memories.

New Bulletin: Updated Personal Exemption Applications and Taxpayer Fact Sheets

Municipal Finance Law Bureau

The Division of Local Services has posted on its website the following Bulletin, which explains revisions in the application forms for personal exemptions and deferrals for use in Fiscal Year 2016. It also explains revisions and updates made to the taxpayer guides to those exemptions. The updated forms and fact sheets reflect technical and clarifying amendments in personal exemption statutes that were enacted in 2014 and are in effect.

[Bulletin 2015-10B](#) - Personal Exemption Applications and Taxpayer Fact Sheets

City of Lawrence Adopts COMMBUYS: A Case Study

Operational Services Division (OSD)

Last year, the Operational Services Division (OSD) engaged a team of professionals to work with municipal organizations to convey the benefits of the state's online procurement system, COMMBUYS. Since the inception of the COMMBUYS Enablement Team, many cities and towns around the Commonwealth have adopted COMMBUYS for their purchasing and procurement needs. One such city is Lawrence, whose adoption of COMMBUYS has become a model for other local government organizations.

Rita Brousseau, Chief Procurement Officer for Lawrence, has been in her current role since 2012 and with the city for 30 years. Brousseau has watched Lawrence's volume of purchases grow and recognized the value of COMMBUYS' fiscal-minded solutions for their citywide purchasing and procurement activities. Working closely with Brousseau and other community leaders, the COMMBUYS Enablement Team learned about Lawrence's daily purchasing workflows and showed Lawrence how COMMBUYS could help them meet their needs.

Brousseau described working with Jackie Abbott, COMMBUYS Enablement Account Manager, and the entire COMMBUYS Enablement Team as a positive experience. "Everybody's been wonderful, extremely helpful. They explain everything and have been able to answer every question I have regarding statewide contracts, as well as COMMBUYS. They're willing to come out and do everything needed to ensure that we've made the right decision by opting into COMMBUYS. So it's been fantastic," Brousseau said.

Since adopting COMMBUYS in May 2015, Lawrence has processed 209 purchase orders through COMMBUYS and has posted 10 bids, as well. "I'm expecting a cost savings. I can use COMMBUYS to post bids, and I'm hoping to reach a larger audience to obtain competitive pricing. In Lawrence, we have a tendency to get the same bidders from a small radius, so it's exciting for me to widen our reach," shared Brousseau.

Building upon the success achieved with Lawrence, the COMMBUYS Enablement Team is reaching out to other communities to facilitate their adoption of COMMBUYS. Following a full community purchasing assessment, an Enablement Team Account Manager works with the community to orchestrate a seamless COMMBUYS implementation

that includes:

- Developing of a rollout strategy
- Working with OSD's Marketing Department to design customized communication pieces for community purchasing staff;
- Coordinating on-site COMMBUYS training initiatives

"It's all about the relationship," says Abbott, who spearheaded the COMMBUYS adoption for the Lawrence community. "Our role is to work with community leaders to understand their needs and then identify how COMMBUYS can assist them in realizing their goals. That's what we do!"

To learn how COMMBUYS may assist your community, reach out to the COMMBUYS Enablement Team at COMMBUYSEnablement@state.ma.us. Find online resources at mass.gov/osd/commbuys. For additional OSD procurement opportunities, see below.

Do you purchase vehicle and/or truck parts, motor oil, or fuel card services?

If so, be sure to attend the kickoff event for new Statewide Contract VEH96. Hosted by OSD, the event takes place on Wednesday, July 22, at the Great Hall in the Massachusetts State House. Check in begins at 10:30am followed by the buyer meeting at 11:00am with vendor networking to follow.

The VEH96 contract includes Light, Medium and Heavy Duty OEM and Non-OEM Vehicle Parts and Motor Oil. This event will also include information and training provided by WEX, the VEH84 Fuel Card and Fuel Management Services Contractor, on their online system's reporting capability.

Designed for purchasing and procurement officials, this event aims to connect the buyer and seller communities to allow for a better understanding on how to use statewide contracts.

[Click here to register.](#)

To learn more about OSD, visit the website at: www.mass.gov/osd. For questions about the event, email osd-events@state.ma.us.

July Municipal Calendar

July 1	Collector	Mail Annual Preliminary Tax Bills For communities issuing annual preliminary tax bills, the preliminary quarterly or semi-annual bills should be mailed by this date.
July 15	Accountant	Certification Date for Free Cash: Anytime after Books are Closed Two weeks after the close of a fiscal year, all accounts are closed out and the resulting balance sheet and supplemental documentation submitted to DOR. Free cash is certified any time after this date.
July 15	Accountant	Report Community Preservation Fund Balance: Anytime after Books are Closed After the close of a fiscal year, the fund balance is submitted to DOR (Form CP-2) and notice given to the Community Preservation Committee and other financial officers. The fund balance may be appropriated anytime after that report.
July 15	School Business Officials	Certification Date for Excess and Deficiency (E&D) Fund Two weeks after the close of a fiscal year, all accounts are closed and the resulting balance sheet (a pre-closing trial balance

		or audited financial statements will not be accepted unless requested by the Director of Accounts) and supplemental documentation are submitted to DOR. E&D Fund is certified any time after this date.
July 15	Assessors	Deadline for Appealing Commissioner's Pipeline Valuations to ATB
July 20	DOR/BLA	Notification of Changes in Proposed EQVs (even numbered years only)
July 20	DOR/BLA	Notification of Changes in Proposed SOL Valuations (every 4th year after 2005)
Final Day of Each Month	State Treasurer	Notification of monthly local aid distribution. Click www.mass.gov/treasury/cash-management to view distribution breakdown.
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